

TITLE 42, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 1

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

RULES AND REGULATIONS CONCERNING THE MINIMUM STANDARDS FOR
GOVERNMENTAL EMPLOYEES IDENTIFIED AS AUDITORS

NEBRASKA ADMINISTRATIVE CODE

TITLE 42 - NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

CHAPTER 1 – Minimum Standards for Government Employees Identified as Auditors

ALPHABETICAL TABLE OF CONTENTS

| <u>SUBJECT</u> | <u>STATUTORY AUTHORITY</u> | <u>CODE SECTION</u> |
|-------------------------------------|--------------------------------|-------------------------|
| Application of minimum standards | 84-304.03 | 001.01 |
| Authority for rules and regulations | 84-304.03 | 001 |
| Education or experience | 84-304.03 | 002 |

NEBRASKA ADMINISTRATIVE CODE

TITLE 42 - NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

CHAPTER 1 – Minimum Standards for Government Employees Identified as Auditors

NUMERICAL TABLE OF CONTENTS

| <u>SUBJECT</u> | <u>STATUTORY AUTHORITY</u> | <u>CODE SECTION</u> |
|-------------------------------------|--------------------------------|-------------------------|
| Authority for rules and regulations | 84-304.03 | 001 |
| Application of minimum standards | 84-304.03 | 001.01 |
| Education or experience | 84-304.03 | 002 |

NEBRASKA ADMINISTRATIVE CODE

Last issue date: June 15, 1994

Title 42 - AUDITOR OF PUBLIC ACCOUNTS

Chapter 1 - MINIMUM STANDARDS FOR GOVERNMENT EMPLOYEES IDENTIFIED AS AUDITORS

001 General Authority. Under the authority of and in compliance with Neb. Rev. Stat. Section 84-304.03, the following rules and regulations are prescribed by the Auditor of Public Accounts and are effective five days after being filed with the Secretary of State until repealed or amended.

001.01 Application of minimum standards - These standards relate to auditors who are employees of state government or any political subdivision, except a village. Auditors hired under a vendor contract to provide professional services are governed by Title 41.

002 Education or experience

002.01 The auditor must be a graduate of a college or university of recognized standing with a bachelor's degree in business administration or the equivalent, with at least 24 semester hours of accounting or auditing.

002.02 Any person holding a current permit to engage in the practice of public accountancy in Nebraska, on or before the effective date of these standards, may substitute such permit for the education requirements in Section 002.01.

002.03 A combination of education with a concentration in accounting and auditing experience acceptable to the Auditor of Public Accounts, may be substituted for the educational requirements in Section 002.01. Requests for substitution of experience shall be done in writing and shall be approved or denied by the Auditor of Public Accounts in writing.